NEW ALBANY-PLAIN LOCAL SCHOOL DISTRICT

MONTHLY FINANCIAL REPORT

NOVEMBER FY26

REBECCA JENKINS, TREASURER/CFO

Financial Report Summary
NOVEMBER FY26

Revenue:

- The District received the final settlement for the 2nd half property tax collections. The distirict is within2.6% of RE and PUPP projections.
- State aid projections have been updated with HB96 changes in October when the Ohio Department of Education and Workforce (ODEW) released their official calculations. Settlement sheets from ODEW show the district receiving approximately $1.1 M additional State funding which is reflected in the FYTD positive variance.
- Income tax sharing is higher than projections and is expected to end the fiscal year slightly higher than anticipated.
- All other operating revenue is running above projections due to interest income.
- All other sources of revenue are running as expected.

Expenditure:

- Salaries and benefits are running as expected within 3.2% of projections.
- Purchased services is lower and materials/supplies is higher due to timing of payments.
- Capital outlay is only spent when items do not fit within the PI fund.
- Other objects negative November balance is due to a refund from Franklin County for fees collected.
- All other expenditure areas are running on plan.

FYTD Variance Summary:

Both revenue and expenditures are running better than projected. Overall, the District continues to be on plan with projections as total revenus are within 4.4% of projections and total expenditures are within 3.5% of projections.

New Albany-Plain Local School District

Financial Report

NOVEMBER FY26

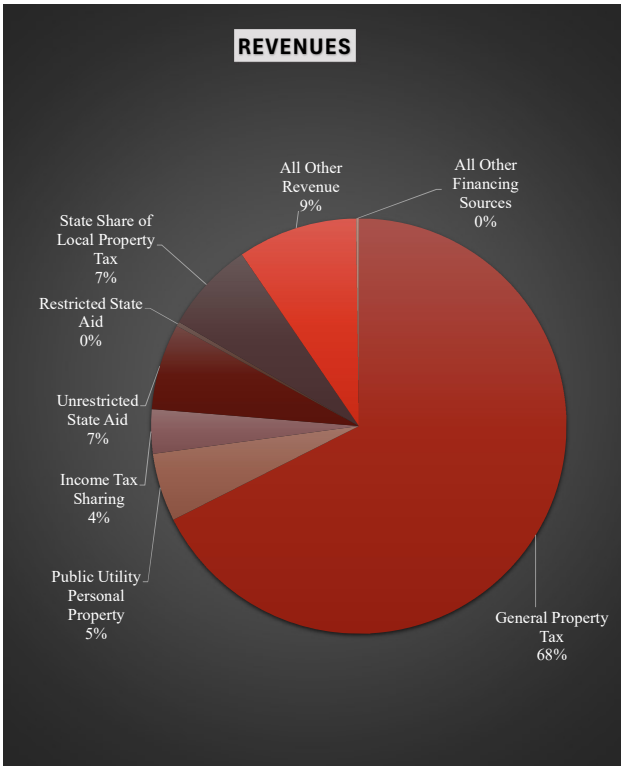
		Forecasted		Actual				
		Fiscal Year 2026	FTD 2026	Monthly FY2026	FTD 2026	Fiscal YTD Variance	% FTD Variance	% Receipted/ Expended
FF Line	**Revenues**							
1.01	General Property Tax (Real Estate)	$57,591,364	$27,311,800	$0	$27,852,287	$540,487	2.0%	48.4%
1.02	Public Utility Personal Property	$5,173,085	$2,388,500	$0	$2,464,060	$75,560	3.2%	47.6%
2.06	Income Tax Sharing	$2,900,000	$1,250,000	$99,464	$1,591,128	$341,128	27.3%	54.9%
1.035	Unrestricted State Grants-in-Aid	$6,796,570	$2,415,800	$536,771	$2,703,923	$288,123	11.9%	39.8%
1.04	Restricted State Grants-in-Aid	$321,569	$125,100	$26,411	$202,573	$77,473	61.9%	63.0%
1.05	State Share of Local Property Tax (Rollback/Homestead)	$5,970,998	$2,988,600	$10,795	$2,954,782	($33,818)	-1.1%	49.5%
1.06	All Other Operating Revenue	$5,360,773	$1,748,000	$468,869	$2,226,026	$478,026	27.3%	41.5%
2.06	All Other Financing Sources	$208,000	$83,500	$671	$18,129	($65,371)	-78.3%	8.7%
2.08	**Total Revenues**	$84,322,359	$38,311,300	$1,142,981	$40,012,909	$1,701,609	4.4%	47.5%
	Expenditures							
3.01	Personnel Services	$53,096,029	$22,298,000	$4,383,428	$21,646,457	($651,543)	-2.9%	41%
3.02	Employees' Retirement/Insurance Benefits	$16,754,973	$7,073,000	$1,280,916	$6,827,468	($245,533)	-3.5%	41%
3.03	Purchased Services	$8,563,238	$3,495,000	$548,125	$3,212,796	($282,204)	-8.1%	38%
3.04	Supplies and Materials	$2,178,000	$1,143,000	$84,428	$1,369,094	$226,094	19.8%	63%
3.05	Capital Outlay	$911,205	$139,000	$7,709	$31,234	($107,766)	-77.5%	3%
4.30	Other Objects	$1,315,373	$613,000	($78,845)	$469,962	($143,038)	-23.3%	35.7%
4.50	**Total Operating Expenditures**	$82,818,818	$34,761,000	$6,225,761	$33,557,010	($1,203,990)	-3.5%	41%
5.01	Operating Transfers Out	$1,735,085	$0	$0	$0	$0	0.0%	0.0%
5.03	All Other Finacing Uses (Win Win)	$850,000	$0	$0	$0	$0	0.0%	0.0%
5.05	Total Expenditures	$85,403,903	$34,761,000	$6,225,761	$33,557,010	($1,203,990)	-3.5%	39.3%
6.01	**Excess of Revenues over (under) Expenditures**	($1,081,544)	$3,550,300	($5,082,780)	$6,455,900	$2,905,600		
7.01	**Beginning Cash Balance**	$36,900,108	$36,900,107	$48,438,787	$36,900,107			
7.02	**Ending Cash Balance**	$35,818,564	$40,450,407	$43,356,007	$43,356,007			
8.01	Encumbrances	$700,689	$5,000,000	$5,186,790	$5,186,790			
10.01	**Unencumbered Ending Cash Balance**	$35,117,875	$35,450,407	$38,169,217	$38,169,217	$2,718,810		

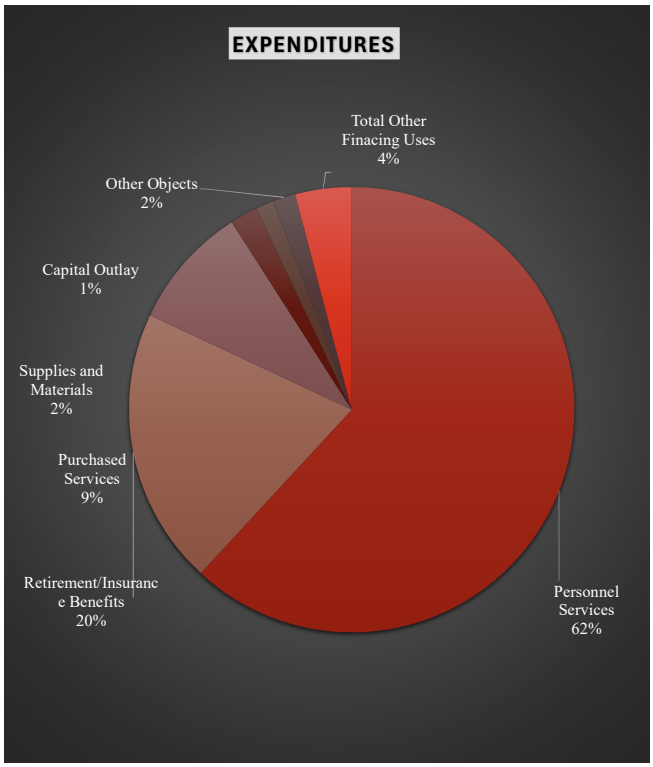
NOTE: Forecasted numbers are based on Oct 15, 2025 Five-Year Forecast

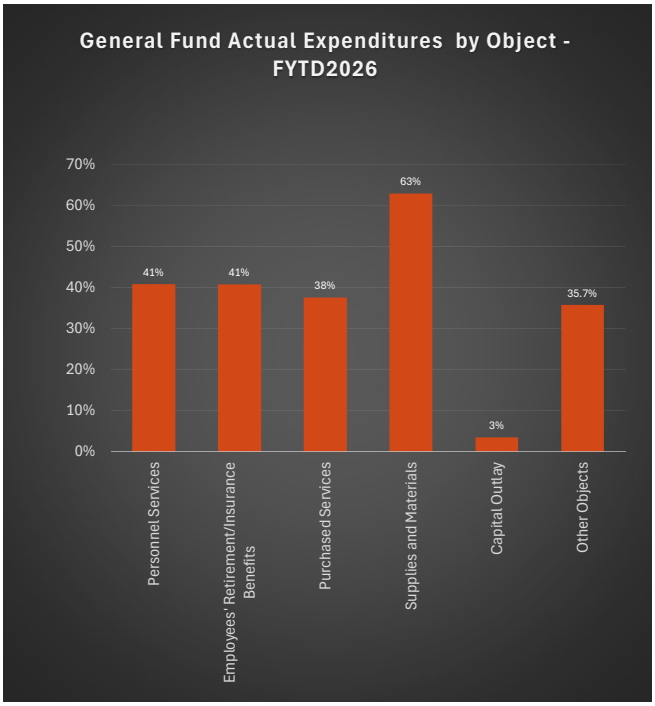
New Albany-Plain Local School District

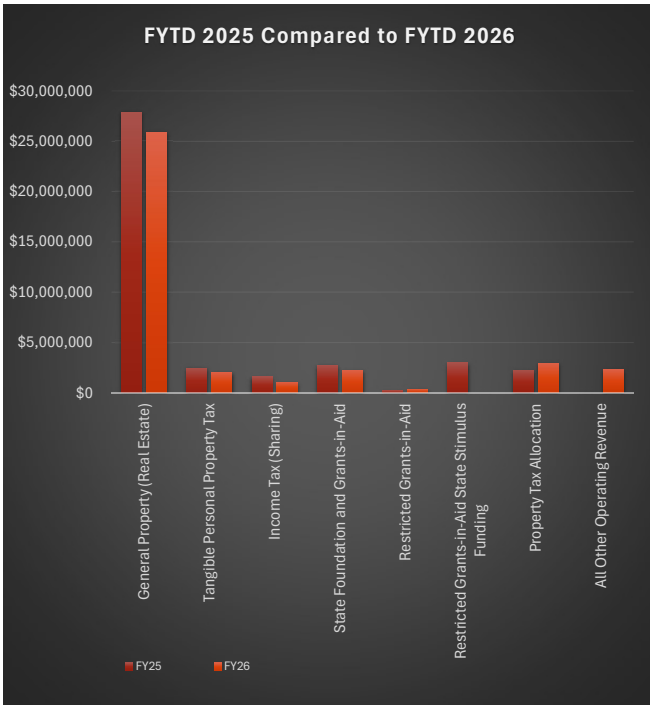
Operating Fund Fiscal Year Comparative Financial Report

		CURRENT FY26 FTD ACTUAL	PRIOR FY25 FTD ACTUAL	VARIANCE	PERCENT VARIANCE
	REVENUES (SOURCES)				
1.01	General Property (Real Estate)	$27,852,287	$25,903,872	$1,948,415	7.5%
1.02	Tangible Personal Property Tax	2,464,060	2,054,007	410,053	0.0%
1.06	Income Tax (Sharing)	1,591,128	1,053,576	537,552	51.0%
1.03	State Foundation and Grants-in-Aid	2,703,923	2,219,874	484,049	21.8%
1.035	Restricted Grants-in-Aid	202,573	356,983	(154,410)	-43.3%
1.045	Restricted Grants-in-Aid State Stimulus Funding	2,954,782	0	2,954,782	0.0%
1.05	Property Tax Allocation	2,226,026	2,945,058	(719,032)	-24.4%
1.06	All Other Operating Revenue	18,129	2,342,049	(2,323,920)	-99.2%
1.07	**Total Revenue**	**$40,012,909**	**36,875,419**	**$3,137,490**	**8.5%**
	OTHER FINANCING SOURCES				
2.01	Proceeds from Sale of Notes	0	0	0	0.0%
2.04	Operating Transfers-In	0	0	0	0.0%
2.05	Advances-In	0	0	0	0.0%
2.06	All Other Financial Sources	0	168,587	(168,587)	-100.0%
2.07	Total Other Financing Sources	0	168,587	(168,587)	-100.0%
2.08	**Total Revenues and Other Financing Sources**	**$40,012,909**	**$37,044,006**	**$2,968,903**	**8.0%**
	EXPENDITURES (USES)				
3.01	Personal Services (Wages)	$21,646,457	$20,705,619	$940,838	4.5%
3.02	Employees' Retirement/Insurance Benefits	6,827,468	6,413,704	413,764	6.5%
3.01	Purchased Services	3,212,796	2,963,723	249,073	8.4%
3.05	Supplies and Materials	1,369,094	938,286	430,808	45.9%
3.06	Capital Outlay	31,234	20,301	10,933	53.9%
4.01	Debt Service: Principal - HB 264 Loans	0	0	0	0.0%
4.02	Debt Service: Interest and Fiscal Charges	0	0	0	0.0%
4.3	Other Expenses	469,962	431,706	38,256	8.9%
4.5	**Total Expenditures**	**$33,557,010**	**31,473,339**	**$2,083,671**	6.6%
	OTHER FINANCING USES				
5.01	Operational Transfers - Out	0	0	0	0.0%
5.02	Advances - Out	0	0	0	0.0%
5.03	All Other Financing Uses	0	0	0	0.0%
5.04	Total Other Financing Uses	0	0	0	0.0%
5.05	**Total Expenditure and Other Financing Uses**	**$33,557,010**	**$31,473,339**	**$2,083,671**	6.6%
6.01	**Excess Rev & Oth Financing Sources over(under)**	6,455,900	5,570,667	885,233	15.9%
7.01	**Beginning Cash Balance**	$36,900,107	48,766,537	($11,866,430)	-24.3%
7.02	**Ending Cash Balance**	**$43,356,007**	**$54,337,204**	**($10,981,197)**	**-20.2%**


REVENUES
All Other Revenue 9%
All Other Financing Sources 0%
State Share of Local Property Tax 7%
Restricted State Aid 0%
Unrestricted State Aid 7%
Income Tax Sharing 4%
Public Utility Personal Property 5%
General Property Tax 68%


EXPENDITURES
Total Other Finacing Uses 4%
Other Objects 2%
Capital Outlay 1%
Supplies and Materials 2%
Purchased Services 9%
Retirement/Insurance Benefits 20%
Personnel Services 62%


General Fund Actual Expenditures by Object - FYTD2026
70%
60%
50%
40%
30%
20%
10%
0%
41%
41%
38%
63%
3%
35.7%
Personnel Services
Employees' Retirement/Insurance Benefits
Purchased Services
Supplies and Materials
Capital Outlay
Other Objects


FYTD 2025 Compared to FYTD 2026
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
General Property (Real Estate)
Tangible Personal Property Tax
Income Tax (Sharing)
State Foundation and Grants-in-Aid
Restricted Grants-in-Aid
Restricted Grants-in-Aid State Stimulus Funding
Property Tax Allocation
All Other Operating Revenue
FY25
FY26

New Albany-Plain
Local School District

NOVEMBER FY26 CASH BASIS BALANCE SHEET

CURRENT ASSETS:		
CASH - US BANK		8,235,814
STAR OHIO Investment		22,945,152
REDTREE INVESTMENTS		135,001,399
TOTAL CURRENT ASSETS:	**$**	**166,182,365**
CURRENT LIABILITIES:		
OUTSTANDING PAYABLE CHECKS	$	145,514
OUTSTANDING Encumbrances (Purchase Orders)		18,746,251
TOTAL CURRENT LIABILITIES:	$	18,891,766
CURRENT EQUITY:		147,290,600
TOTAL LIABILITIES AND EQUITY:	**$**	**166,182,365**
	$	-

Rewards Programs

Program Name	Type	Frequency	Total	Use
PNC	Cash Back	Annual	$ 4,708	Deposited into misc revenue
American Express	Points	Monthly	1,410,597	N/A

FINANCIAL REPORT - APPROPRIATIONS 11/30/2025

	Account Description	FY26 Appropriation	Expended	% Exp	Encumbered	Appropriation Balance
					(Includes Blanket PO's)	
	General Fund					
1100	REGULAR INSTRUCTION	$36,582,457	$14,420,773	39.4%	$643,181	$21,518,503
1200	SPECIAL INSTRUCTION	11,818,825	4,350,379	36.8%	1,009,667	6,458,780
1900	OTHER INSTRUCTION	66,500	114,800	172.6%	6,500	(54,800)
2100	SUPPORT SERVICES - PUPILS	8,840,794	3,877,699	43.9%	754,757	4,208,338
2200	SUPP SERV- INSTRUCTIONAL STAFF	3,782,824	1,748,570	46.2%	92,975	1,941,280
2300	SUPPORT SERV.-BD. OF EDUCATION	339,611	188,937	55.6%	138,301	12,373
2400	SUPPORT SERV- ADMINISTRATIVE	6,416,784	2,815,148	43.9%	366,213	3,235,423
2500	FISCAL SERVICES	2,108,469	810,412	38.4%	82,765	1,215,293
2600	SUPPORT SERVICES - BUSINESS	814,807	42,335	5.2%	55,549	716,923
2700	OPERATION & MAINT OF PLANT SER	7,054,147	3,058,941	43.4%	1,507,605	2,487,601
2800	SUPPORT SERV - PUPIL TRANSPOR.	3,155,582	1,160,548	36.8%	275,379	1,719,655
2900	SUPPORT SERVICES - CENTRAL	604,507	319,759	52.9%	179,064	105,684
3200	COMMUNITY SERVICES	132,900	48,366	36.4%	74,834	9,700
4100	ACADEMIC & SUBJECT ORIENTED	260,560	40,463	16%	0	220,098
4500	SPORT ORIENTED ACTIVITIES	1,606,582	548,812	34.2%	0	1,057,770
4600	SCHL & PUBLIC SERV CO-CURRIC.	162,850	11,069	6.8%	0	151,781
5200	SITE IMPROVEMENT SERVICES	0	0	0.0%	0	0
5600	BUILDING IMPROVEMENT SERVICES	0	0	0.0%	0	0
6100	REPAYMENT OF DEBT	0	0	0.0%	0	0
7100	CONTINGENCY	200,000	0	0.00%	0	200,000
7200	HB264/PD/TRANSFERS	2,735,085	0	0.0%	0	2,735,085
7900	Other Uses (Win-Win)	850,000	0	0.0%	0	850,000
	Total General Fund	**$87,533,286**	**$33,557,010**	**38.3%**	**$5,186,790**	**$48,789,486**
	Other Funds					
2	BOND RETIREMENT	$14,463,290	$11,946,520	82.6%	$3,750	$2,513,020
3	PERMANENT IMPROVEMENT	12,974,295	757,540	5.8%	643,072	11,573,683
4	CAPITAL BUILDING FUND	73,886,955	1,197,364	1.6%	4,344,166	68,345,426
6	FOOD SERVICE	3,295,454	1,090,535	33.1%	1,294,651	910,268
7	SPECIAL TRUST	181,268	56,647	31.3%	27,535	97,087
8	ENDOWMENT	47,286	0	0.0%	0	47,286
9	SCHOOL SUPPLY FEES FUND	494,073	159,211	32.2%	159,201	175,661
11	ROTARY FUND - IMPACT PROGRAM	759,867	179,322	23.6%	240,164	340,381
14	ROTARY FUND - INTERNAL PROGRAMS	5,906	0	0.0%	0	5,906
18	BUILDING ACTIVITY FUND	2,520,205	858,661	34.1%	43,906	1,617,638
19	LOCAL GRANT FUND	336,939	85,088	25.3%	64,869	186,982
22	DISTRICT AGENCY	347,546	71,992	20.7%	124,108	151,446
24	EMPLOYEE BENEFITS SELF INSURANCE FUND	11,967,777	3,128,206	26.1%	6,006,203	2,833,368
35	TERMINATION BENEFITS	557,975	428,677	76.8%	0	129,298
70	CAPITAL PROJECTS	500,000	0	0.0%	0	500,000
200	STUDENT MANAGED ACTIVITY FUND	671,207	65,174	9.7%	91,624	514,409
300	DISTRICT MANAGED ACTIVITY FUND	1,246,453	460,928	37.0%	106,913	678,612
440	ENTRY YEAR PROGRAMS	3,850	0	0.0%	0	3,850
499	MISC. STATE FUNDS	74,662	26,095	35.0%	7,812	40,754
516	IDEA PART B GRANTS	1,736,575	540,159	31.1%	369,325	827,091
551	LEP	96,645	13,484	14.0%	18,528	64,633
572	TITLE I DISADVANTAGED CHILDREN	422,250	139,959	33.1%	13,635	268,657
584	TITLE IV-A	25,586	24,466	95.6%	0	1,120
587	IDEA PRESCHOOL	28,543	10,385	36.4%	0	18,158
590	IMPROVING TEACHER QUALITY	113,135	33,634	29.7%	0	79,501
	Total Other Funds	**126,757,742**	**21,274,045**	**16.8%**	**$13,559,462**	**$91,924,235**
	Grand Total All Funds	**$214,291,027**	**$54,831,055**	**25.6%**	**$18,746,251**	**$140,713,721**

Beginning Cash Balance (All Funds)	**$**	**166,605,946.73**
FYTD Receipts:		54,261,959
FYTD Expenditures:		54,831,055
Current Cash Balance (All Funds):		**$166,036,851**

Note: Appropriation includes"Carry Over" Purchase Orders Encumbered at Fiscal Year End 6/30/25.

Permanent Improvement - Levy Proceeds

AS OF NOVEMBER 2025	Actual Revnue and Expenditures	
	Monthly FY2026	FYTD 2026
REVENUE		
Real Estate Tax Collection	$ -	$ 1,035,210
State Share of Local Property Tax Reimbursement	$ -	$ 2,353
Refund of Prior Year Expenditures	$ -	$ -
Total Revenues	$ -	$ 1,037,563
EXPENDITURES		
Safety/Security	$ -	$ -
School Roofs	$ -	$ -
HVAC/Boilers	$ -	$ 81,532
Transportation	$ -	$ 272,096
Technology/Technology Infrastructure	$ -	$ 155
Campus Infrastructure/Concrete/Asphalt	$ -	$ 106,117
Auditor/Treasurer Tax Collection Fee	$ (3,116)	$ 9,314
Total Expenditures	$ (3,116)	$ 469,214
Encumbrances	$ 498,205	$ 498,205

Permanent Improvement -Transfers In from General Fund

AS OF NOVEMBER 2025	Actual	
	Monthly FY2026	FYTD 2026
REVENUE		
Transfers In	$ -	$ -
MISC (eRate, Parking, Sale of Prop, Other, Donations	$ -	$ 20,854
Insuarance Claims	$ -	$ -
Total Revenues	$ -	$ 20,854
EXPENDITURES		
Asphalt/Concrete	$ -	$ -
Technology	$ -	$ 91,140
Transportation	$ -	$ -
Maintenance	$ -	$ -
Flooring/Furniture/Miscellaneous	$ 3,828	$ 104,181
Maintenance/General	$ 10,006	$ 31,006
Athletics	$ 1,732	$ 61,999
Playground	$ -	$ -
Total Expenditures	$ 15,566	$ 288,326
Encumbrances	$ 144,867	$ 144,867
SUMMARY LEVY AND TRANSFERS		
Beginning Balance - Levy and Transfers		$ 20,441,137
Total Expenditures plus Encumbrances		($1,400,612)
Ending Balance		$ 19,040,525

Permanent Improvement -Turf Fields/Scoreboard Replacement

AS OF NOVEMBER 2025	Actual	
RESTRICTED TRANSFERS	Monthly FY2026	FYTD 2026
REVENUE		
Advertising Rights	$ -	$ -
Donations	$ -	$ -
Transfers In	$ -	$ -
Total Revenues	$ -	$ -
Expenditures	$ -	$ -
Encumbrances		
Beginning Balance		$ 1,723,159
Total Expenditures and Encumbrances		$ -
Ending Balance		$ 1,723,159

NEW CONSTRUCTION - PHASE I

DETAILED EXPENDITURES AS OF NOVEMBER 2025	Original Budget	Prior Fiscal Year(s) Expenditures	FY26 Beginning Balance	FYTD Actual Expenditures	Remaining Balance
Commissioning	$ 245,000	$ -	$ 245,000	$ -	$ 245,000
Legal Fees/Builders Risk Insurance	$ 287,000	$ -	$ 287,000	$ -	$ 287,000
Architectural Services/Pre Construction	$ 5,747,000	$ 1,137,589	$ 4,609,411	$ 1,178,845	$ 3,430,566
Building Construction/Infrastructure Imp	$ 65,490,300	$ -	$ 65,490,300	$ -	$ 65,490,300
Construction Fees	$ 750,000	$ -	$ 750,000	$ -	$ 750,000
Contingency	$ 3,141,100	$ -	$ 3,141,100	$ -	$ 3,141,100
	$ 75,660,400	$ 1,137,589	$ 74,522,811	$ 1,178,845	$ 73,343,966
	Total Expenditures To Date			$ 2,316,434	

New Albany-Plain Local School District

NOVEMBER FY26 ALL FUNDS FINANCIAL REPORT (Cash Basis)

	Beginning Balance	MTD Receipts	FTD Receipts	MTD Expenditures	FTD Expenditures	Current Fund Balance	Current Encumbrances	Unencumbered Fund Balance
Total For Fund Type 11 General Fund	$ 36,900,107.11	1,142,980.41	40,012,909.20	6,225,760.91	33,557,009.63	$ 43,356,006.68	5,186,789.61	$ 38,169,217.07
Total For Fund Type 12 Special Revenue Funds	$ 3,428,038.12	583,447.26	2,048,274.24	373,889.70	2,686,710.62	$ 2,789,601.74	716,611.76	$ 2,072,989.98
Total For Fund Type 13 Debt Service Fund	$ 11,540,793.22	-	5,076,611.51	11,885,184.10	11,946,519.59	$ 4,670,885.14	3,750.00	$ 4,667,135.14
Total For Fund Type 14 Capital Projects Fund	$ 104,791,505.09	97,524.45	1,921,156.78	355,610.44	1,954,903.19	$ 104,757,758.68	4,987,237.83	$ 99,770,520.85
Total For Fund Type 21 Enterprise Fund	$ 3,588,929.56	384,787.02	1,631,874.16	362,026.64	1,429,067.52	$ 3,791,736.20	1,694,016.33	$ 2,097,719.87
Total For Fund Type 22 Internal Service Fund	$ 5,813,109.59	698,795.09	3,487,605.00	557,994.68	3,128,206.08	$ 6,172,508.51	6,006,203.40	$ 166,305.11
Total For Fund Type 33 Custodial Fund	$ 363,620.50	8,226.18	32,801.50	21,806.99	71,991.59	$ 324,430.41	124,107.74	$ 200,322.67
Total For Fund Type 34 Investment Trust Fund	$ 16,264.48	300.00	12,590.00	-	15,300.00	$ 13,554.48	12,790.00	$ 764.48
Total For Fund Type 35 Private Purpose Trust Fund	$ 163,579.06	409.24	38,136.55	398.81	41,346.71	$ 160,368.90	14,744.57	$ 145,624.33
GRAND TOTAL ALL FUNDS:	$ 166,605,946.73	$ 2,916,469.65	$ 54,261,958.94	$ 19,782,672.27	$ 54,831,054.93	$ 166,036,850.74	$ 18,746,251.24	$ 147,290,599.50